

Tax Bulletin

Tax Bulletin 11-07

Effective Date: July 1, 2007

Re: Increase of County Transient Room Tax in Washington County

The 2006 Utah Legislature passed House Bill 371, Transient Room Taxes Amendments, authorizing counties to increase the county imposed transient room tax from 3 percent to 4.25 percent on rents charged on public accommodations to persons who occupy that public accommodation for less than 30 consecutive days. A public accommodation is defined as a place that provides temporary sleeping accommodations to the public, and includes a motel, hotel, motor court, inn, bed and breakfast establishment, condominium and resort home.

Beginning July 1, 2007, Washington County has elected to increase its county imposed transient room taxes from 3 percent to 4.25 percent.

All persons, groups or organizations renting public accommodations in Washington County must begin collecting the increased county transient room taxes, in addition to other state, county and municipal taxes imposed on public accommodations, beginning July 1, 2007.

The increase in the county transient room taxes imposed by Washington County must be remitted to the Tax Commission on the Transient Room Tax Return, form TC-61T, beginning with the July monthly period (for monthly filers), the July-September quarterly period (for quarterly filers), and the January-December annual period (for annual filers).

QUESTIONS...



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